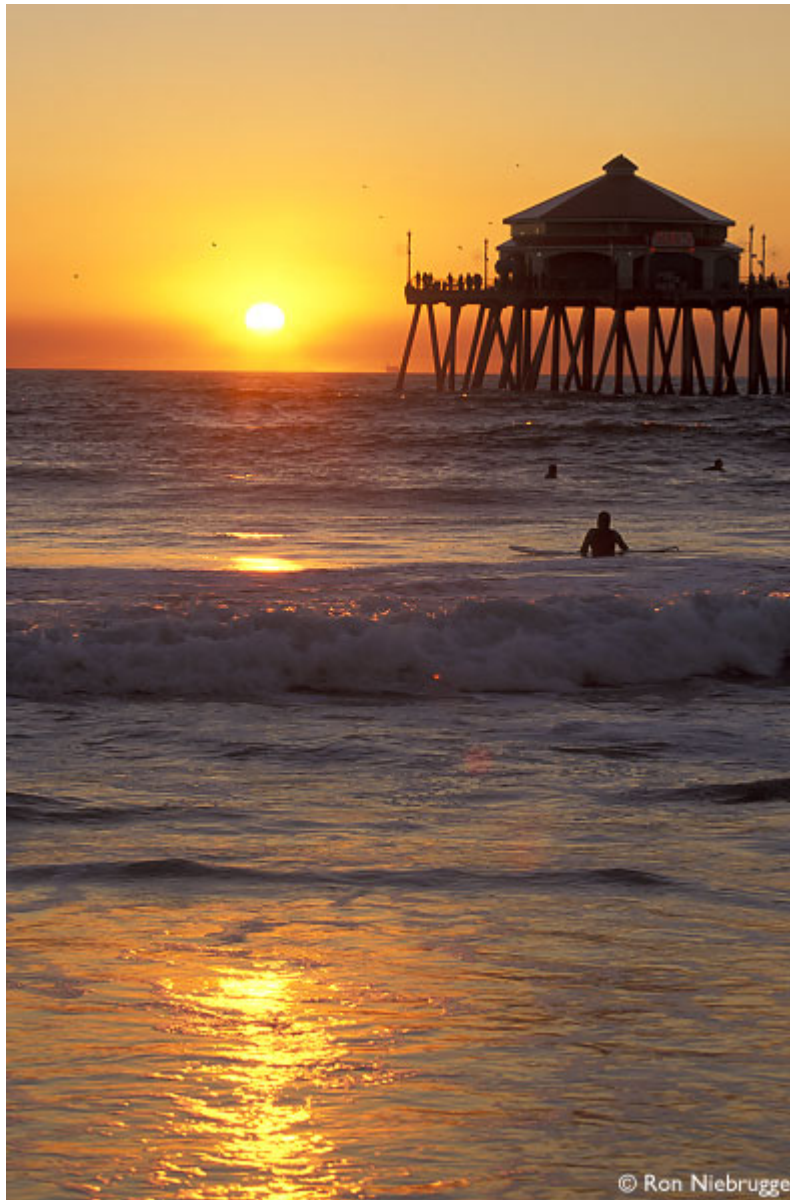


Non-Departmental

Department Description

The Non-Departmental series of accounts are used to account for citywide expenditures (e.g., utilities, fuel, etc.) equipment leases and purchases, debt service payments, as well as projects funded from the Capital Improvement Reserve. The Finance Department manages the Non-Departmental accounts.

Over the past few years, Non-Departmental has supported the funding of the City's Equipment Replacement Reserve. The reserve was established to support the purchase of future equipment needs so that the City's fleet of equipment, technology, and infrastructure remain up-to-date and in good working condition.





Non-Departmental
Adopted Budget - FY 2011/12
Department Budget Summary
All Funds by Object Account

DEPARTMENT

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Adopted	Percent Change From Prior Year
All Funds							
PERSONAL SERVICES							
Salaries, Permanent	57,326	11,174	23,302	(950,000)	355,725		-100.00%
Salaries, Temporary			483				
Salaries, Overtime	155						
Termination Payouts	3,333,636	1,298,439	2,462,678	2,055,000	2,055,000	3,200,000	55.72%
Benefits	249,230	57,489	35,087			500,000	
PERSONAL SERVICES	3,640,347	1,367,102	2,521,550	1,105,000	2,410,725	3,700,000	234.84%
OPERATING EXPENSES							
Utilities	5,305,707	4,867,999	5,100,330	4,751,516	4,751,516	4,601,516	-3.16%
Equipment and Supplies	2,104,406	1,654,176	1,574,811	1,675,667	1,709,905	218,933	-86.93%
Repairs and Maintenance	175,737	265,168	189,438		1		
Professional Services	191,573	152,814	199,710	797,800	874,104	850,800	6.64%
Other Contract Services	573,927	568,835	541,369	520,000	520,000	795,000	52.88%
Rental Expense	508,056	(264,558)	38,660	187,248	177,248	105,000	-43.92%
Claims Expense		137,758					
Payments to Other Governments	1,866,556	2,145,589	1,834,463	2,322,590	2,322,590	2,307,960	-0.63%
Expense Allowances	5,017	1,167	542				
Other Expenses	345,127	1,519,376	1,040,729			437,838	
OPERATING EXPENSES	11,076,106	11,048,325	10,520,052	10,254,821	10,355,364	9,317,047	-9.14%
CAPITAL EXPENDITURES							
Improvements	1,566,171	276,330	276,234		841,208	1,300,000	
Equipment	3,269,881	1,763,738	1,008,841	2,000,000	1,231,968	3,000,000	50.00%
Vehicles	2,267,337	2,187,298	377,409		1,174,111		
Software - Capital	215,293				170,500		
Capitalized PP&E Offset	(4,627,464)	(3,928,860)	(7,276,160)				
CAPITAL EXPENDITURES	2,691,219	298,506	-5,613,676	2,000,000	3,417,786	4,300,000	115.00%
NON-OPERATING EXPENSES							
Debt Service Expenses	13,699,013	14,384,300	26,684,363	10,764,100	12,351,041	11,156,567	3.65%
Transfers to Other Funds	616,190	529,150	686,779	6,030,000	6,519,730	6,240,735	3.49%
Depreciation	18,917,532	13,004,360	13,140,847				
Loans Made		200,000					
NON-OPERATING EXPENSES	33,232,735	28,117,811	40,511,989	16,794,100	18,870,771	17,397,302	3.59%
Grand Total	50,640,408	40,831,744	47,939,915	30,153,921	35,054,647	34,714,349	15.12%
General Fund	21,888,303	17,583,725	14,997,797	19,672,021	24,082,517	25,431,749	29.28%
Other Funds	28,752,105	23,248,019	32,942,117	10,481,900	10,972,130	9,282,600	-11.44%
Grand Total	50,640,408	40,831,744	47,939,915	30,153,921	35,054,647	34,714,349	15.12%
Personnel Summary	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Non-Departmental
Adopted Budget - FY 2011/12
Department Budget Summary
General Fund by Object Account

DEPARTMENT

Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Adopted	Percent Change From Prior Year
General Fund							
PERSONAL SERVICES							
Salaries, Permanent	57,326	11,174	23,302	(950,000)	355,725		-100.00%
Salaries, Temporary			483				
Salaries, Overtime	155						
Leave Pay Outs	3,333,636	1,298,439	2,462,678	2,055,000	2,055,000	3,200,000	55.72%
Benefits	249,230	57,489	35,087			500,000	
PERSONAL SERVICES	3,640,347	1,367,102	2,521,550	1,105,000	2,410,725	3,700,000	234.84%
OPERATING EXPENSES							
Utilities	5,305,707	4,867,999	5,100,330	4,751,516	4,751,516	4,601,516	-3.16%
Equipment and Supplies	2,104,406	1,654,176	1,574,811	1,675,667	1,709,905	218,933	-86.93%
Repairs and Maintenance	175,737	265,168	189,438		1		
Professional Services	186,933	137,438	180,167	780,000	855,504	838,000	7.44%
Other Contract Services	453,441	567,810	541,369	520,000	520,000	795,000	52.88%
Rental Expense	508,056	(264,558)	38,660	187,248	177,248	105,000	-43.92%
Claims Expense		137,758					
Payments to Other Governments	1,866,556	2,145,589	1,834,463	2,322,590	2,322,590	2,307,960	-0.63%
Expense Allowances	5,017	1,167	542				
Other Expenses	323,419	1,399,405	799,798			437,838	
OPERATING EXPENSES	10,929,272	10,911,952	10,259,578	10,237,021	10,336,764	9,304,247	-9.11%
CAPITAL EXPENDITURES							
Improvements	1,566,171	276,330	276,234		841,208	1,300,000	
Equipment	3,269,881	1,763,738	1,008,841	2,000,000	1,231,968	3,000,000	50.00%
Vehicles	2,267,337	2,187,298	377,409		1,174,111		
Software - Capital	215,293				170,500		
CAPITAL EXPENDITURES	7,318,682	4,227,366	1,662,484	2,000,000	3,417,786	4,300,000	115.00%
NON-OPERATING EXPENSES							
Debt Service Expenses		877,303	433,278	300,000	1,887,241	1,886,767	528.92%
Transfers to Other Funds			120,909	6,030,000	6,030,000	6,240,735	3.49%
Loans Made		200,000					
NON-OPERATING EXPENSES		1,077,303	554,187	6,330,000	7,917,241	8,127,502	28.40%
Total	21,888,301	17,583,723	14,997,799	19,672,021	24,082,517	25,431,749	29.28%
Personnel Summary	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Non-Departmental
Adopted Budget - FY 2011/12
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Adopted	Percent Change From Prior Year
Capital Improvement Projects							
PERSONAL SERVICES							
Salaries, Permanent	22,714	6,622	23,122				
Salaries, Overtime			483				
	155						
Benefits	8,353	9,251	6,468				
PERSONAL SERVICES	31,223	15,873	30,073				
OPERATING EXPENSES							
Repairs and Maintenance	34,747						
Professional Services	150,533	131,488	49,335				
Expense Allowances	15	102	102				
OPERATING EXPENSES	185,295	131,590	49,437				
CAPITAL EXPENDITURES							
Improvements	1,487,659	210,420	276,234		841,208	1,300,000	
Equipment			4,421				
CAPITAL EXPENDITURES	1,487,659	210,420	280,655		841,208	1,300,000	
Total	1,704,178	357,883	360,164		841,208	1,300,000	

Significant Changes

The FY 2011/12 budget includes an increase of \$1.3 million for additional street repairs.



Non-Departmental
Adopted Budget - FY 2011/12
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Adopted	Percent Change From Prior Year
Citywide Expenses							
PERSONAL SERVICES							
Salaries, Permanent	34,612	4,552	180	(950,000)	355,725		
Leave Payouts	3,333,636	1,298,439	2,462,678	2,055,000	2,055,000	3,200,000	55.72%
Benefits	240,877	48,238	28,618			500,000	
PERSONAL SERVICES	3,609,124	1,351,230	2,491,477	1,105,000	2,410,725	3,700,000	234.84%
OPERATING EXPENSES							
Utilities	5,305,707	4,867,999	5,100,330	4,751,516	4,751,516	4,601,516	-3.16%
Equipment and Supplies	2,102,186	1,654,176	1,574,311	1,675,667	1,677,076	218,933	-86.93%
Repairs and Maintenance	65,990	265,168	189,438		1		
Professional Services	36,400	5,950	122,403	780,000	855,504	838,000	7.44%
Other Contract Services	453,441	567,810	541,369	520,000	520,000	795,000	52.88%
Rental Expense	298,526			82,248	82,248		-100.00%
Claims Expense		137,758					
Payments to Other Governments	1,866,556	2,145,589	1,834,463	2,322,590	2,322,590	2,307,960	-0.63%
Expense Allowances	5,002	1,065	441				
Other Expenses	323,419	1,399,405	799,798			437,838	
OPERATING EXPENSES	10,457,227	11,044,921	10,162,552	10,132,021	10,208,935	9,199,247	-9.21%
CAPITAL EXPENDITURES							
Improvements		65,910					
Equipment					220,700		0.00%
Vehicles	256,394						
CAPITAL EXPENDITURES	256,394	65,910			220,700		0.00%
NON-OPERATING EXPENSES							
Debt Service Expenses		298,526	380,462	300,000	1,887,241	1,886,767	528.92%
Transfers to Other Funds			120,909	6,030,000	6,030,000	6,240,735	3.49%
Loans Made		200,000					
NON-OPERATING EXPENSES		498,526	501,372	6,330,000	7,917,241	8,127,502	28.40%
Total	14,322,744	12,960,587	13,155,400	17,567,021	20,757,601	21,026,749	19.69%

Significant Changes

The Citywide Expenses budget tracks citywide expenditures that cannot be accounted for in individual departments. General Leave Payouts and Unemployment Insurance are trending higher, and the budget is reflecting an increase of \$1.2 million in general leave payouts and \$200,00 in unemployment insurance in FY 2011/12 to properly budget for these benefits. The Civic Center Solar Energy Efficiency Project is expected to be completed by the end of FY 2010/11, thereby the proposed budget is anticipating a full fiscal year of energy savings. Other Contract Services are increasing due to the property tax administration fee increases that are paid to the County of Orange. Transfers to Other Funds are largely increasing due to the City's payment of the Federal Government Grant (EECBG) for Citywide Energy Savings Projects. Debt Service expenses are increasing to reflect a \$1.2 million transfer to the RDA for bond refund insurance savings that will be used to help offset the State "Pay to Play" payment.



Non-Departmental
Adopted Budget - FY 2011/12
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Adopted	Percent Change From Prior Year
Equipment Replacement							
OPERATING EXPENSES							
Equipment and Supplies	2,221				32,829		
Repairs and Maintenance	75,000						
OPERATING EXPENSES	77,221				32,829		
CAPITAL EXPENDITURES							
Improvements	78,512						
Equipment	3,269,881	1,763,738	1,004,420	2,000,000	1,011,268	3,000,000	50.00%
Vehicles	2,010,944	2,187,298	377,409		1,174,111		
Software - Capital					170,500		
CAPITAL EXPENDITURES	5,359,337	3,951,036	1,381,829	2,000,000	2,355,879	3,000,000	50.00%
Total	5,436,558	3,951,036	1,381,829	2,000,000	2,388,708	3,000,000	50.00%

Significant Changes

All Citywide General Fund equipment replacement purchases are budgeted and tracked by department within this division. FY 2011/12 budget includes an additional \$1 million for equipment replacements, bringing total funding to \$3.0 million, consistent with the City's Long-Term Financial Plan.



Non-Departmental
Adopted Budget - FY 2011/12
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Adopted	Percent Change From Prior Year
Leases							
OPERATING EXPENSES							
Equipment and Supplies			500				
Professional Services			8,429				
Rental Expense	209,530	(264,558)	38,660	105,000	95,000	105,000	0.00%
OPERATING EXPENSES	209,530	(264,558)	47,588	105,000	95,000	105,000	0.00%
CAPITAL EXPENDITURES							
Software - Capital	215,293						
CAPITAL EXPENDITURES	215,293						
NON-OPERATING EXPENSES							
Debt Service Expenses		578,777	52,816				
NON-OPERATING EXPENSES		578,777	52,816				
Total	424,823	314,220	100,404	105,000	95,000	105,000	0.00%

Significant Changes

The Leases division within Non-Departmental manages the citywide copier lease program. Historically, the City's print shop was also budgeted in this division, however, in FY 2010/11, the print shop was outsourced.



Non-Departmental
Adopted Budget - FY 2011/12
Department Budget Summary
Other Funds by Object Account

OTHER FUNDS

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Adopted	Percent Change From Prior Year
Debt Service & Transfers							
PERSONAL SERVICES							
Salaries, Permanent							
Benefits							
PERSONAL SERVICES							
OPERATING EXPENSES							
Professional Services	4,640	15,376	19,544	17,800	18,600	12,800	-28.09%
Other Contract Services	120,486	1,025					
Interdepartmental Charges							
Other Expenses	21,708	119,971	240,931				
OPERATING EXPENSES	146,833	136,372	260,475	17,800	18,600	12,800	-28.09%
CAPITAL EXPENDITURES							
Capitalized PP&E Offset	(4,627,464)	(3,928,860)	(7,276,160)				
CAPITAL EXPENDITURES	(4,627,464)	(3,928,860)	(7,276,160)				
NON-OPERATING EXPENSES							
Debt Service Expenses	13,699,013	13,506,997	26,251,085	10,464,100	10,463,800	9,269,800	-11.41%
Transfers to Other Funds	616,190	529,150	565,870		489,730		
Depreciation	18,917,532	13,004,360	13,140,847				
NON-OPERATING EXPENSES	33,232,735	27,040,508	39,957,802	10,464,100	10,953,530	9,269,800	-11.41%
Total	28,752,105	23,248,019	32,942,117	10,481,900	10,972,130	9,282,600	-11.44%

Significant Changes

This division funds the City's debt service payments, transfers, and auditing fees related to the City's debt loans.



Non-Departmental
Adopted Budget - FY 2011/12
Department Budget Summary
All Funds by Business Unit

BUSINESS UNITS

Division / Business Unit	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Adopted	Percent Change From Prior Year
NON Non-Departmental							
CIP Capital Improvement Projects							
10040304 Cap. Purch. - Building & Safety	20,073						
10040308 Cap. Purch. - Economic Development	325,001	11,000					
10040309 Cap. Purch. - Fire	114,593	38,278					
10040310 Cap. Purch. - Library Services	66,640	73,843					
10040311 Cap. Purch. - Information Services	261,477						
10040313 Cap. Purch. - Police	50,669						
10040314 Cap. Purch. - Public Works	865,723	234,762	360,164		841,208	1,300,000	
CIP Capital Improvement Projects	1,704,178	357,883	360,164		841,208	1,300,000	
CW Citywide Expenses							
10040101 Non-Departmental	14,322,744	12,960,587	12,952,554	13,537,021	11,835,110	16,199,247	19.67%
10040107 Citywide Tele Sys Upgrade			738,802				
10040108 PARS Annuity Payments			81,937		2,892,492	1,586,767	
10040999 General Fund- Non Dept Tfrs			120,909	6,030,000	6,030,000	6,240,735	3.49%
CW Citywide Expenses	14,322,744	12,960,587	13,894,202	19,567,021	20,757,601	24,026,749	22.79%
EQ Equipment Replacement							
10040201 Equip Purchase-Administration	(323)						
10040207 Equip Replacement-CMS	308,146	470,215			61,967		
10040209 Equip Replacement -Fire	631,568	1,617,779	46,817		387,310		
10040210 Equip Replacement-Library Services	290,725	90,165	1,944		16,434		
10040211 Equip Replacement-Information Services	593,676	22,951	14,118		442,817		
10040213 Equip Replacement Police	638,193	718,799	634,753		1,164,783		
10040214 Equip Replacement-Public Works	2,974,573	1,027,105	(54,605)		315,397		
10040215 Equip Replacement-City Treasurer		4,022					
EQ Equipment Replacement	5,436,558	3,951,036	643,027		2,388,708		
LS Leases							
10040102 Citywide Leases	424,824	314,220	100,404	105,000	95,000	105,000	0.00%
LS Leases	424,824	314,220	100,404	105,000	95,000	105,000	0.00%
Other Funds							
10340101 Donations Non-Departmental	51,681						
20640101 Non-Departmental		11,900	161,664				
20740101 Non-Departmental		1,558	33,900				
20940101 Administration	10,515						
40140101 HBPFA 1997	249,028	247,821	15,605,250				
40140102 HBPFA 2000A	1,447,190	1,446,565	345,051				
40140103 HBPFA 2001A	1,988,935	1,989,892	1,988,179	1,990,000	1,986,919	795,000	-60.05%
40140104 HBPFA 2001B	2,621,747	2,620,034	2,619,534	2,623,000	2,618,977	2,625,000	0.08%
40140105 HBPFA 2010A			1,088,196	1,242,600	1,250,204	1,239,000	-0.29%
40540101 Dbt Svc Grand Coast CFD	1,242,724	1,239,725	1,242,688	1,244,100	1,244,100	1,244,100	0.00%
40640101 Dbt Svc Special Tax CFD	188,836	187,222	187,207	189,200	189,200	179,200	-5.29%
40740101 Non-Departmental	2,812,439						
40840101 Debt Svc McDonnell CFD	326,574	332,658	344,019	350,600	350,600	352,600	0.57%
41040101 Debt Svc Bella Terra CFD	2,375,172	2,342,805	2,375,856	1,809,400	2,299,130	1,813,400	0.22%
50240101 Non-Departmental	375,897						
50640101 Non-Departmental	(1,313,981)	(1,485,677)	(6,875,350)				
50740101 Non-Departmental	(3,276,432)	(2,336,670)	(355,443)				
65040101 Non-Departmental	18,479,875	12,969,543	13,106,029				
65340101 Non-Departmental	35,901	34,817	34,818				
70740101 2004 Judgment Oblig Bond	1,136,004	3,645,826	1,040,520	1,033,000	1,033,000	1,034,300	0.13%
Other Funds	28,752,105	23,248,019	32,942,117	10,481,900	10,972,130	9,282,600	-11.44%
General Fund	21,888,303	17,583,725	14,997,797	19,672,021	24,082,517	25,431,749	29.28%
Other Funds	28,752,105	23,248,019	32,942,117	10,481,900	10,972,130	9,282,600	-11.44%
Grand Total	50,640,408	40,831,744	47,939,915	30,153,921	35,054,647	34,714,349	15.12%

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